

**AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions, and listings, of claims in the application.

**Listing of Claims:**

1. (Original) An in-plane switching liquid crystal display device, comprising:  
  
first and second substrates;  
  
a plurality of data lines on the first substrate;  
  
a plurality of gate lines crossing the data lines on the first substrate, perpendicular to the data lines;  
  
a plurality of pixel areas on said first substrate defined by the data and gate lines;  
  
data electrodes and common electrodes alternately formed in each of said pixel areas, the data electrodes having a first transmittance area and the common electrodes having a second transmittance area, wherein the first transmittance area equals the second transmittance area; and  
  
a liquid crystal layer between said first and second substrates.
2. (Original) The in-plane switching liquid crystal display device of claim 1, wherein the data electrodes and the common electrodes are on the same layer.
3. (Cancelled)
4. (Cancelled)
5. (Cancelled)
6. (Cancelled)
7. (Cancelled)

8. (Cancelled)

9. (Cancelled)

10. (Cancelled)

11. (Cancelled)

12. (Withdrawn) The in-plane switching liquid crystal display device of claim 1, wherein at least one of the data electrodes has a first width, and at least one of the common electrodes has a second width, the second width being greater than the first width.

13. (Withdrawn) The in-plane switching liquid crystal display device of claim 12, wherein at least one of the data electrodes has a same width as at least one of the common electrodes.

14. (Withdrawn) The in-plane switching liquid crystal display device of claim 12, wherein the second width is 1.5 times the first width.

15. (Withdrawn) The in-plane switching liquid crystal display device of claim 12, wherein the second width is 2 times the first width.

16. (Withdrawn) The in-plane switching liquid crystal display device of claim 1, wherein at least one of the data electrodes has a first width, and at least one of the common electrodes has a second width, the first width being less than the second width.

17. (Withdrawn) The in-plane switching liquid crystal display device of claim 16, wherein the first width is one half the second width.

18. (Original) An in-plane switching liquid crystal display device, comprising:  
first and second substrates;  
a plurality of pixel areas on said first substrate;  
data electrodes and common electrodes alternately formed in each of said pixel areas and  
patterned to have the same light transmitting area according to applied voltage; and  
a liquid crystal layer between said first and second substrates.
19. (Cancelled)
20. (Cancelled)
21. (Original) The device of claim 18, wherein said data electrodes and said common electrodes are formed on the same plane.
22. (Cancelled)
23. (Cancelled)
24. (Withdrawn) The device of claim 18, further comprising a light shielding layer for shielding outermost ones of said common electrodes, wherein said shielding layer is on said outer most ones of said common electrodes.
25. (Withdrawn) The device of claim 24, wherein said light shielding layer is formed under said outermost ones of said common electrodes, and wherein said shielding layer formed on said common electrodes is integral with a black matrix on said second substrate.
26. (Withdrawn) The device of claim 18, wherein at least one of said common electrodes is wider than said data electrodes.

27. (Cancelled)

28. (Withdrawn) The device of claim 18, further comprising an insulation film on the common electrodes, wherein said data electrodes and said common electrodes are formed on planes different from each other.

29. (Cancelled)

30. (Withdrawn) The device of claim 18, wherein said data electrodes and said common electrodes are zigzag type.

31. (Withdrawn) The device of claim 18, further comprising gate lines and data lines defining said pixel areas; and switching devices at cross points of said gate and data lines.

32. (Withdrawn) A method of manufacturing an in-plane switching liquid crystal display device comprising:

preparing the first and second substrates;

forming a plurality of gate lines and data lines on the first substrate to define a plurality of pixel areas;

forming a plurality of data electrodes and common electrodes to be alternately formed in each pixel area and having the same light transmitting area; and

forming a liquid crystal layer between the first and second substrates.

33. (Cancelled)

34. (Withdrawn) The method of claim 32, wherein said step of forming a plurality of data electrodes and common electrodes includes:

forming an insulation film over a surface of the pixel area including the gate lines;

forming data lines on the insulation film and forming a shielding layer having a predetermined width;

forming a first protective film on the surface including the shielding layer;

forming a plurality of common electrodes on the first protective film;

forming a second protective film on the surface including the common electrodes; and

forming data electrodes on the second protective film corresponding to areas between adjacent ones of the common electrodes.

35. (Withdrawn) The method of claim 32, wherein said step of forming a plurality of data electrodes and common electrodes includes:

forming an insulation film over a surface of the pixel area including the gate lines;

forming data lines on the insulation film and forming a shielding layer having a predetermined width;

forming a first protective film on the surface including the shielding layer; and

alternately forming common electrodes and data electrodes on the first protective film.

36. (Cancelled)

37. (Withdrawn) The method of claim 34, wherein outermost ones of the plurality of common electrodes in the unit pixel are substantially vertically aligned with the shielding layer.

38. (Cancelled)

39. (Withdrawn) The method of claim 34, further comprising the step of forming another shielding layer under at least one of the data electrodes.

40. (Cancelled)

41. (Withdrawn) The method of claim 34, wherein said shielding layer is formed of the same material as the data lines.

42. (Cancelled)

43. (Withdrawn) The method of claim 39, wherein the shielding layer is formed of the same material as the data lines.

44. (Withdrawn) The method of claim 32, wherein at least one of the plurality of common electrodes is formed wider than the data electrodes.

45. (Cancelled)

46. (Cancelled)